

UTILITY TRAILERS

Owners engaged in the business of renting utility trailers weighing 6,000 pounds gross and under, for use in a jurisdiction, shall register a number of trailers equal to the average number of such trailers rented in or through the jurisdiction during the preceding year.

Since the Alabama MCS Section does not currently register utility trailers, the required number of trailers should be registered in the county(ies) where the rental company is based.

HOUSEHOLD GOODS CARRIERS

Household Goods Carriers, using equipment leased from service representatives, may choose to either base the equipment in the base jurisdiction of the service representative or in the base jurisdiction of the carrier.

If the base jurisdiction of the service representative is chosen, the equipment shall be registered in the service representative's name and the lessee. Intrajurisdictional distance records are maintained by the lessor-service representative and interjurisdictional distance records are maintained by the lessee-carrier and furnished to the lessor-service representative. The apportionment of fees shall be according to the combined distance records of the service representative and those of the Household Goods Carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered by the Household Goods Carrier and the service representative shall be designated as the lessor. The apportioning of fees will be based exclusively on the service representative's distance records. This includes any intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the Household Goods Carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

BUSES

Buses transporting passengers for hire interstate should be apportionally registered unless they are used exclusively for charter operations. However, buses used exclusively for charter are often registered under the IRP in order to satisfy license requirements of some western jurisdictions.

Registrants of buses have two options available to meet IRP distance reporting requirements. The Plan states that, at the option of the registrant, total miles may be the sum of all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.

RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the IRP and/or the IFTA are required to maintain operational records. Operational records must be maintained to substantiate mileage and fuel use reporting for the current and previous three (3) license years.

MILEAGE RECORD KEEPING

Mileage records must be maintained for ALL movement of a qualified vehicle including loaded, empty, deadhead, and/or bobtail. One of the following sources should be consistently used to determine vehicle mileage:

1. State maps;
2. Standard mileage guides;
3. Odometer and/or hubodometer readings; or
4. Computer programs based on actual routing.

Mileage should be recorded on an Individual Vehicle Mileage and Fuel Record (IVMR). An acceptable IVMR should contain the following information:

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer and/or hubodometer reading of the trip;
5. Total trip miles;
6. Mileage by jurisdiction; and
7. Unit number or vehicle identification number.

The Alabama Department of Revenue may waive either item 3 or 4 above and may require an IVMR to include additional information as follows:

1. Vehicle fleet number;
2. Licensee's name;
3. Trailer number; and
4. Driver's signature and/or name.

The information recorded on the IVMRs must be accurate and legible. IVMRs should be used to prepare monthly and/or quarterly recaps from which mileage and fuel can be reported.

FUEL RECORD KEEPING

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt of invoice. An acceptable receipt or invoice must include, but shall not be limited to, the following:

1. Date of purchase;
2. Sellers name and address;
3. Number of gallons purchased;
4. Fuel type;
5. Price per gallon or total amount of sale;
6. Unit number or vehicle identification number; and
7. Purchaser's name (In the case of a lessee/lessor agreement, receipts for tax paid purchases may be in the name of either party provided a legal connection can be made to the reporting party).